



MEETING MINUTES

BOARD OF SUPERVISORS, COUNTY OF MONO

STATE OF CALIFORNIA

SPECIAL MEETING

AUGUST 27, 28 and 29, 2007

Monday, August 27: Bridgeport County Courthouse

**Tuesday, August 28: Mammoth Lakes, Sierra Center Mall
Social Services Conference Room, 3rd Floor**

Wednesday, August 29: Bridgeport County Courthouse

9:00 a.m. Meeting Called to Order by Chairman Hazard

August 27: Pledge of Allegiance led by Supervisor Hunt

August 28: Pledge of Allegiance led by Supervisor Farnetti

August 29: Pledge of Allegiance led by Supervisor Bauer

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

August 27: No one spoke.

August 28: No one spoke.

August 29: No one spoke.

FINANCE DEPARTMENT

**1a) Budget Overview and Budget Discussion Pertaining to Fiscal Year 2007-2008
(Brian Muir)**

The Board has the budget workshop book (on file in the clerk's office). Brian Muir provided a budget overview:

- Budget reflects \$52 million in expenditures and \$7+ million in policy items; cash carryover is \$9.4 million (after subtracting sufficient funds to balance the proposed budget and balance the funds with negative balances).
- Budget includes \$500,000 for debt service on the land exchange parcel; the purchase amounts to just under \$2 million.
- The budget does not include money associated with the Williamson Act, which would add about \$66,000 in revenue.
- The numbers are actual amounts and not estimates.

- Eliminated over 60 funds, and added new enterprise funds (airport, cemeteries, and campgrounds). An enterprise fund is a way to account for these entities, and means the revenue substantially covers the expenses.
- Insurance is budgeted as a department, which will show the actual cost for insurance. Tourism and fish enhancement are still in separate funds, but there is a budget for them because they are County departments. The Board will be able to do everything they have done in the past.
- Community Service Areas (CSAs) are budgeted; the Board is responsible for these districts.
- The fixed assets capitalization threshold is \$5,000, which is common. Fixed assets under \$5,000 will be budgeted in the appropriate line item.
- Policy items asking for forgiveness of certain expenditures are listed as a general fund contribution.
- The general reserve is currently \$505,000, which represents about 1.6% of general fund expenditures. The recommended amount for general reserve is 5-15%; this will be a policy item to discuss.
- Tentative schedule of budget approval: make final decision about policy items at the first meeting in September; the proposed budget will be published by the following Friday; two weeks later, the budget will be ready for Board approval.

During the August 29th meeting, Brian Muir informed the Board about a problem in the tax system. Roughly \$800,000 was not collected over a 22-year period. Approximately \$300,000 are unsecured, \$650,000 are from 1988, and \$100,000 are from 2002 to present; Muir will collect these recent taxes, although not the penalties and interest. However, the balance is problematic; Muir will bring this issue back to the Board in the future. This situation is a result of a computer problem; after working with IT, Muir believes they have identified the problem. Since this impacts other entities, the Board expressed an interest in paying them their share of the uncollected property taxes (approximately \$500,000).

Department heads reviewed their budgets with the Board:

August 27th

- Tom Wallace, Lynda Salcido, Ed Zylman, Ann Gimpel, and Mary Booher, Health & Human Services Agency
- Evan Nikirk and Kelly Garcia, Public Works
- Clay Neely, Information Technology

August 28th

- Scott Burns, Community Development
- Skip Baker and Kevin Peterson, Fisheries Commission
- Dan Lyster, Economic Development and Tourism
- Marshall Rudolph, County Counsel

August 29th

- Nancy Boardman, Animal Control
- James Lovett, Assessor
- Rita Sherman, David Wilbrecht, Robert Garret, County Administrative Officer
- Brian Muir, Board of Supervisors
- George Booth, District Attorney

August 27: Break from 10:20 a.m. through 10:30 a.m.; reconvened at 10:30 a.m.

August 28: Break from 10:25 a.m. through 10:35 a.m.; reconvened at 10:35 a.m.

August 29: Break from 10:15 a.m. through 10:25 a.m.; reconvened at 10:25 a.m.

~Lunch Recess~

August 27: Break from 12:35 p.m. through 1:25 p.m.; reconvened at 1:25 p.m.

August 28: Break from 12:00 p.m. through 1:00 p.m.; reconvened at 1:00 p.m.

August 29: Break from 11:40 p.m. through 1:00 p.m.; reconvened at 1:00 p.m.

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

August 27: No one spoke.

August 28: No one spoke.

August 29: No one spoke.

1b) Budget Discussion Continued

Public input:

August 27th

- John Peters spoke about the Walker Community Field expansion and improvement project, and County support (see minutes of August 21, 2007).

August 28th

- Karen Johnston, Assistant Town Manager—Mammoth Lakes, spoke about a community recreation and enrichment center for Mammoth Lakes; asked for County support.
- Brian and Rebecca Schuldt, Chamber Music Unbound, spoke about their program; asked for County support.
- Vic Guder, Chairman—Sierra Summer Festival, spoke about the program; asked for County support.
- Charles Broten, IMAAA, spoke about the IMAAA budget and the senior program, and interfaces with the County.
- George Milovich, Agricultural Commissioner, spoke about issues impacting Mono County; the Williamson Act was approved.
- Gaye Mueller, Director and President—Mono Council for the Arts, talked about the issue of arts and education (getting arts programs into the schools); asked for County support.

August 29th

- John Wentworth, Mammoth Lakes Trails and Public Access, spoke about MLTPA's role as a partner in a trails and public access planning process in Mammoth Lakes; asked for County support.

Department heads reviewed their budgets with the Board:

August 27th

- Richard Scholl, Greg Busey and Ralph Obenberger, Sheriff-Coroner
- Mark Mikulicich, Emergency Medical Services
- Beverlee Bryant, Probation

August 28th

- Julie Tiede, Child Support Services
- Brian Muir, Other Budgets
- Lynda Roberts, Clerk-Recorder
- Brian Muir, Finance

August 29th

- None

August 27: Break from 2:55 p.m. through 3:00 p.m.; reconvened at 3:00 p.m.

August 28: Break from 2:25 p.m. through 2:35 p.m.; reconvened at 2:35 p.m.

August 28: Break from 3:20 p.m. through 3:30 p.m.; reconvened at 3:30 p.m.

August 29: None

Final Policy Item Review & Prioritization

Brian Muir summarized: If the Board funds all requests on the list of policy items (on file in the Clerk's Office), the amount is close to \$9 million. This does not address the issue of \$500,000 for property taxes to be reimbursed to other entities for their share of uncollected taxes (issue addressed on page 2), or the cost for fencing and painting at animal control.

The Board discussed the list of policy items to determine priorities; top priorities included:

- General Fund Reserve and Contingency Fund
- Future Obligations
- Preservation of Assets
- Safety, EMS
- Pre-funding Future Reserves

Supervisor Reid suggested having the CAO submit a proposed priority list for the Board's consideration. Supervisor Bauer suggested considering the future cost of approved policy items; Reid also suggested considering the cost of deferring policy items. Chairman Hazard said facilities are also a priority.

ADJOURNED:

Monday, August 27, 2007: 4:15 p.m., to reconvene in Mammoth Lakes tomorrow

Tuesday, August 28, 2007: 3:45 p.m., to reconvene in Bridgeport tomorrow

Wednesday, August 29, 2007: 2:20 p.m., continue at the next regular meeting

Adjourn meeting and reconvene in regular session on **September 4, 2007**, at the hour of 9:00 a.m. in the Board Chambers, County Courthouse, Bridgeport, California.

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